

opinion that circumstances make it inadvisable to follow the liquidation of the original warehouse entry, he will make an appropriate adjustment in the amount of duties to be assessed under the rewarehouse entry.

[T.D. 73–175, 38 FR 17482, July 2, 1973, as amended by T.D. 89–1, 53 FR 51270, Dec. 21, 1988; T.D. 90–78, 55 FR 40168, Oct. 2, 1990; CBP Dec. 11–02, 76 FR 2576, Jan. 14, 2011]

§ 159.8 Allowance for loss, injury, etc.

Allowance in duties for any merchandise which is lost, stolen, destroyed, injured, abandoned, or short-shipped will be made in accordance with the provisions of part 158 of this chapter.

[T.D. 73–175, 38 FR 17482, July 2, 1973, as amended by CBP Dec. 11–02, 76 FR 2576, Jan. 14, 2011]

§ 159.9 Notice of liquidation and date of liquidation for formal entries.

(a) *Bulletin notice of liquidation.* Notice of liquidation of formal entries will be made on a bulletin notice of liquidation, CBP Form 4333.

(b) *Posting of bulletin notice.* The bulletin notice of liquidation will be posted for the information of importers in a conspicuous place in the customhouse at the port of entry (or customs station, when the entries listed were filed at a customs station outside the limits of a port of entry), or will be lodged at some other suitable place in the customhouse in such a manner that it can readily be located and consulted by all interested persons, who will be directed to that place by a notice maintained in a conspicuous place in the customhouse stating where notices of liquidation of entries are to be found.

(c) *Date of liquidation—(1) Generally.* The bulletin notice of liquidation will be dated with the date it is posted or lodged in the customhouse for the information of importers. This posting or lodging will be deemed the legal evidence of liquidation. For electronic entry summaries, the date of liquidation will be the date of posting of the bulletin notice of liquidation. CBP will endeavor to provide the filer with electronic notification of this date as an informal, courtesy notice of liquidation.

(2) *Exception: Entries liquidated by operation of law.* (i) Entries liquidated by operation of law at the expiration of the time limitations prescribed in section 504, Tariff Act of 1930, as amended (19 U.S.C. 1504), and set out in §§ 159.11 and 159.12, will be deemed liquidated as of the date of expiration of the appropriate statutory period.

(ii) The bulletin notice of liquidation will be posted or lodged in the customhouse within a reasonable period after each liquidation by operation of law and will be dated as of the date of expiration of the statutory period.

(iii) Pursuant to section 514, Tariff Act of 1930, as amended (19 U.S.C. 1514) and part 174 of this chapter, a protest of a decision relating to an entry made before December 18, 2004, must be filed within 90 days from the date of liquidation of an entry by operation of law or within 90 days from the date the bulletin notice thereof is posted or lodged in the customhouse, or, in the case of a protest of a decision relating to an entry made on or after December 18, 2004, within 180 days from the date of liquidation of an entry by operation of law.

(d) *Courtesy notice of liquidation.* CBP will endeavor to provide importers or their agents with CBP Form 4333–A, “Courtesy Notice,” for all entries scheduled to be liquidated or deemed liquidated by operation of law. This notice will serve as an informal, courtesy notice and not as a direct, formal and decisive notice of liquidation.

[T.D. 73–175, 38 FR 17482, July 2, 1973, as amended by T.D. 79–221, 44 FR 46829, Aug. 9, 1979; T.D. 90–1, 54 FR 52933, Dec. 26, 1989; T.D. 90–92, 55 FR 49888, Dec. 3, 1990; CBP Dec. 11–02, 76 FR 2576, Jan. 14, 2011]

§ 159.10 Notice of liquidation and date of liquidation for informal, mail, and baggage entries.

(a) *Usual date of liquidation.* Except in the cases provided for in paragraph (b) of this section, the effective date of liquidation for informal, mail, and baggage entries will be:

(1) The date of payment by the importer of duties due on the entry;

(2) The date of release by CBP or the postmaster when the merchandise is released under such an entry free of duty; and

(3) The date a free entry is accepted for articles released under a special permit for immediate delivery under part 142 of this chapter.

(b) *Date of liquidation when duty cannot be determined at time of entry.* When the proper rate or amount of duty cannot be determined at the time of entry because the merchandise is subject to a tariff-rate quota, because of a missing document which, if for free entry, is not produced prior to the release of the merchandise to the importer, or because of any other reason, the printed notice of liquidation appearing on the receipt issued for any money collected on the entry will be voided. When the tariff status of the merchandise either as dutiable or free is finally ascertained it will be noted on the entry. The effective date of liquidation will be the date of posting or lodging of the notice of liquidation required by paragraph (c)(3) of this section.

(c) *Notice of liquidation*—(1) *Dutiable entries.* Where duties are paid on an entry in accordance with paragraph (a)(1) of this section, notice of liquidation is furnished by a suitable printed statement appearing on the receipt issued for duties collected. No other notice of liquidation will be given, but notice of reliquidation of any such entry will be given on CBP Form 4333 posted or lodged in the place and manner specified in § 159.9(b).

(2) *Free entries.* Notice of liquidation is furnished by release of the merchandise under a free entry in accordance with paragraph (a)(2) of this section, or by acceptance of the free entry in accordance with paragraph (a)(3) of this section after release under a special permit for immediate delivery. No further notice of the liquidation of such entries will be given.

(3) *Entries where duty cannot be determined at time of entry.* When the proper rate or amount of duty cannot be determined at the time of entry as set forth in paragraph (b) of this section, notice of liquidation will be given on a bulletin notice of liquidation, CBP Form 4333, in the manner specified in § 159.9 for formal entries.

[T.D. 73-175, 38 FR 17482, July 2, 1973, as amended by T.D. 90-1, 54 FR 52933, Dec. 26, 1989; CBP Dec. 11-02, 76 FR 2576, Jan. 14, 2011]

§ 159.11 Entries liquidated by operation of law.

(a) *Time limit generally.* Except as provided in § 159.12, an entry not liquidated within 1 year from the date of entry of the merchandise, or the date of final withdrawal of all merchandise covered by a warehouse entry, will be deemed liquidated by operation of law at the rate of duty, value, quantity, and amount of duties asserted by the importer at the time of filing an entry summary for consumption in proper form, with estimated duties attached, or a withdrawal for consumption in proper form, with estimated duties attached. Notice of liquidation will be given on the bulletin notice of liquidation, CBP Form 4333, as provided in §§ 159.9 and 159.10(c)(3). CBP will endeavor to provide a courtesy notice of liquidation on CBP Form 4333-A in accordance with § 159.9(d).

(b) *Applicability.* The provisions of this section and § 159.12 will apply to entries of merchandise for consumption or withdrawals of merchandise for consumption made on or after April 1, 1979.

[T.D. 79-221, 44 FR 46829, Aug. 9, 1979, as amended by T.D. 90-1, 54 FR 52933, Dec. 26, 1989; T.D. 01-24, 66 FR 16400, Mar. 26, 2001; CBP Dec. 10-29, 75 FR 52452, Aug. 26, 2010; CBP Dec. 11-02, 76 FR 2576, Jan. 14, 2011]

§ 159.12 Extension of time for liquidation.

(a) *Reasons*—(1) *Extension.* The port director may extend the 1-year statutory period for liquidation for an additional period not to exceed 1 year if:

(i) *Information needed by CBP.* Information needed by CBP for the proper appraisalment or classification of the merchandise is not available, or

(ii) *Importer's request.* The importer requests an extension in writing before the statutory period expires and shows good cause why the extension should be granted. "Good cause" is demonstrated when the importer satisfies the port director that more time is needed to present to CBP information which will affect the pending action, or there is a similar question under review by CBP.

(2) *Suspension.* The 1-year liquidation period may be suspended as required by statute or court order.

(b) *Notice of extension.* If the port director extends the time for liquidation,